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DETAILED ACTION

Drawings

1. FIG. 1 should be designated by a legend such as --Prior Art-- because only that which is old is illustrated. See MPEP § 608.02(g). Corrected drawings in compliance with 37 CFR 1.121(d) are required in reply to the Office action to avoid abandonment of the application. The replacement sheet(s) should be labeled "Replacement Sheet" in the page header (as per 37 CFR 1.84(c)) so as not to obstruct any portion of the drawing figures. If the changes are not accepted by the examiner, the applicant will be notified and informed of any required corrective action in the next Office action. The objection to the drawings will not be held in abeyance.

Allowable Subject Matter

2. Claims 1 thru 15 are allowed. The following is an examiner's statement of reasons for allowance: The references of record, either singularly or in combination, do not teach or suggest at least a semiconductor device comprising: a source body region at the end of the source region facing the drain region, a drain body region at the end of the drain region facing the source region; at least one pair of longitudinally spaced insulated gates, one of the pair being adjacent to the source body region and the other of the pair being adjacent to the drain body region, the insulating gates being formed in trenches having gate dielectric along the side and end walls and the base of the trench; and plates adjacent to the drift region for controlling the drift region to carry current flowing between source and drain when the device is switched on and to support a voltage between source and drain when the device is switched off.

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Any comments considered necessary by applicant must be submitted no later than the payment of the issue fee and, to avoid processing delays, should preferably accompany the issue fee. Such submissions should be clearly labeled "Comments on Statement of Reasons for Allowance."

INFORMATION ON HOW TO CONTACT THE USPTO

Any inquiry concerning this communication or earlier communications from the examiner should be directed to EUGENE LEE whose telephone number is (571)272-1733. The examiner can normally be reached on M-F 8-5.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Kenneth Parker can be reached on 571-272-2298. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see http://pair-direct.uspto.gov. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

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Eugene Lee

October 20, 2009

/Eugene Lee/

Primary Examiner, Art Unit 2815